

Lesson 25: Child Tax Credit

Is Vanessa eligible for the full child tax credit?

Vanessa’s responses on Form 13614-C Part II, Marital Status and Household Information, indicate that her children may qualify for the child tax credit. If she qualifies, the credit reduces her tax liability by up to \$1,000 for each qualifying child.

Using the Child Tax Credit and Additional Child Tax Credit Interview Tips in the Credits section of Publication 4012 (Tab G), you conclude that all three children:

- Are under the age of 17
- Are children of Vanessa
- Are U.S. citizens
- Lived in her home for more than 6 months

Sample interview clarifying the child tax credit

SAMPLE INTERVIEW	
VOLUNTEER SAYS...	VANESSA RESPONDS...
<i>You probably qualify for the child tax credit, but let me ask you a few questions just to be sure.</i>	Okay.
<i>Based on you intake and interview sheet, Zachary, Zoe, and Bella are all under age 17, correct?</i>	Yes.
<i>And we know that they are all U.S. citizens.</i>	That’s correct.
<i>They also lived with you for the entire year?</i>	Yes.
<i>And we’ve already established that they did not provide any of their own support.</i>	No, of course not. They’re just little kids!
<i>Well, since you are claiming all three of your children as dependents and they meet the status of a qualifying child for the child tax credit, you qualify for this credit.</i>	

Remember, we determined earlier that Vanessa qualifies for the child and dependent care credit and the education credit. If her remaining tax is less than the \$3,000 credit allowed for three qualifying children, she will not be able to take the full child tax credit. However, she may be eligible for the additional child tax credit. Refer to the Additional Child Tax Credit Tip in Publication 4012 (Tab G), Credits section.



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